



# State of Wisconsin • DEPARTMENT OF REVENUE

DIVISION OF STATE AND LOCAL FINANCE • BUREAU OF PROPERTY TAX • MANUFACTURING & UTILITY SECTION •  
2135 Rimrock Road • MS 6-97 • P.O. Box 8971 •  
Madison, WI 53708-8971

October, 2005

TO: Lessors of Personal Property

FROM: WI Department of Revenue  
Bonnie Rongstad

RE: 2006 Annual Reports

Your 2006 "Lessor Data Report" LS-001 update is now on the website at  
<http://www.dor.state.wi.us/ust/index>. **We will not be mailing the forms directly to you.**

Section 76.03 of the Wisconsin Statutes requires the Department of Revenue annually assess as a unit all property, both real and personal, owned or leased, **used by railroads, air carriers, pipelines, and association of municipal electric companies** in the State of Wisconsin.

To comply with Sec. 76.03, we are requiring all companies leasing equipment to railroads, air carriers, pipelines, and association of municipal electric companies as listed on the enclosure, to report their property directly to the Wisconsin Department of Revenue, Manufacturing & Utility Tax Section. **DO NOT** report any utility-leased equipment on the Department's Manufacturing Report (PA-750L), Schedule LL, Lessor Data Reporting Worksheet, since utilities are not classified as manufacturers.

**DO NOT** report the equipment to the local assessor as you may be assessed locally which would result in double taxation.

The property leased to railroads, air carriers, pipelines and association of municipal electric companies will be included in their ad valorem assessment. To aid us in determining these values, please fill out the enclosed schedule (LS-001) following the specific instructions included. If your lease terminated before January 1, or you in fact do not lease any equipment to any of the companies on attached list, please state so.

Submit to us by March 1, 2006, the completed schedule with your address label and any corrections to it. Please indicate in the space provided any address changes.

If you have any questions please contact me:

TEL: (608) 266-8162 FAX: (608) 264-6887 EMAIL [utility@dor.state.wi.us](mailto:utility@dor.state.wi.us)

**AIRLINES**  
**11/05**

**Tax Dept., 2061-E  
ABX Air, Inc.  
145 Hunter Drive  
Wilmington, OH 45177**

**Tax Department  
AirTran Airways  
9955 Air Tran Blvd  
Orlando, FL 32827**

**Rina Garabedian  
America West, Inc.  
4000 E Sky Harbor Blvd.  
Phoenix, AZ 85034**

**Suzanne McKenzie, Prop. Tax Spec.  
American Eagle Airlines, Inc.  
% Tax Dept., MD 5657  
P.O. Box 619616  
DFW Airport, TX 75261-9616**

**Thomas A. Day, Tax Accountant  
ATA Airlines, Inc.  
P. O. Box 51609  
Indianapolis, IN 46251-0609**

**Susan Moreland  
Atlantic Southeast Airlines, Inc.  
P.O. Box 45852  
Atlanta, GA 30320-5352**

**Dawn Hedin  
Alligient Airlines, Inc.  
3301 N. Buffalo Dr. Suite B-9  
Las Vegas, NV 89129**

**Susan McGinnis  
Casino Express  
976 Mountain City Hwy  
Elco, Nv 89801**

**Beth Taylor  
Chautauqua Airlines, Inc.  
8909 Purdue Rd, Suite 300  
Indianapolis, IN 46268**

**Thomas Day  
Chicago Express Airlines, Inc.  
P. O. Box 51609  
Indianapolis, IN 46251-0609**

**Susan Moreland  
Com Air, Inc.  
P.O. Box 45852  
Atlanta, GA 30320-0852**

**Susan Moreland  
Delta Airlines, Inc.  
Corporate Tax -- Dept. 852  
P.O. Box 45852  
Atlanta, GA 30320-0852**

**Betsy Johnson, State Tax Manager  
Emery Worldwide Airlines  
1717 NW 21st Avenue  
P. O. Box 3745  
Portland, OR 97208-3745**

**Tax Department  
Express Jet Airlines, Inc.  
P. O. Box 4607 HQSCE  
Houston, TX 77210-4607**

**Diane Patton – Property Tax  
Federal Express Corporation  
3630 Hacks Cross Road  
Memphis, TN 38125-8800**

**Anne Weiland  
Frontier Airlines.  
700 Tower Road  
Denver, CO 80249**

**Peter Smith  
Mesa Air Group, Inc.  
% Pricewaterhouse Coopers  
350 S Grand Ave, 49<sup>th</sup> FL  
Los Angeles, CA 90071**

**John Piechowski  
Mesaba Aviation, Inc.  
1000 Blue Gentian Rd, Suite 200  
Eagan, MN 55121**

**Thomas Lemm  
Northwest Airlines, Inc.  
2700 Lone Oak Pkwy, Tax Dept A4450  
Eagan, MN 55121-1534**

**Rhonda Pierce  
Pinnacle Airlines, Inc.  
d/b/a Northwest AirlinK  
1689 Nonconnah Blvd., Suite 111  
Memphis, TN 38132**

**Kyle Johnson, Controller  
Sun Country Airlines  
1300 Mendota Heights Road  
Mendota Heights, MN 55120**

**David Schaper, Acct. Supervisor  
Trans State Airlines  
11495 Natural Bridge Rd, Suite 340  
Brodgen, MO 63044**

**Chris Kovalicik  
United Parcel Service Company  
(AGB-2A) 1400 N. Hurstboure Pkwy  
Louisville, KY 40223**

**Elena Thomasson, Tax Dept.  
US Airways, Inc.  
2345 Crystal Dr, 8<sup>th</sup> Floor  
Arlington, VA 22227**

**Chuck Little, CFO  
Custom Air Transport  
9100 S Dadeland Blvd, Suite 1001  
Miami, FL 33156**

**Scott Strohm  
PSA Airlines, Inc.  
1000 Rosedale Ave., Suite C  
Middletown, PA 17057**

**PIPELINES**  
11/05

Property Tax Dept.  
ANR Pipeline Company  
P. O. Box 1087  
Colorado Springs, CO 80944

C. Patrick McInerney  
Enbridge Energy, Limited Partnership  
5171 Renshaw  
Troy, MI 48085

Nancy Priemer, Property Tax  
Great Lakes Gas Transmission Co.  
5250 Corporate Drive  
Troy, MI 48098

Tax Department  
Guardian Pipeline  
PO Box 542500  
Omaha, NE 68154

Kacey Bryant  
Mid-America Pipeline Co. LLC  
PO Box 4324  
2727 North Loop West  
Houston, TX 77210-4324

Cassandra Moreno, Prop. Tax Analyst  
Natural Gas Pipeline Co. of America  
Property Tax Dept., One Allen Center  
500 Dallas Street, Suite 1000  
Houston, TX 77002

Joann Wright  
Northern Natural Gas Company  
1111 S. 103<sup>rd</sup> St  
Omaha, NE 68103-2400

Steve Poulson, Sr. Tax Specialist  
Viking Gas Transmission Company  
PO Box 542500  
Omaha, NE 68154

Debra Gibson, Tax Agent  
West Shore Pipe Line Company  
% CITGO Petroleum Corp.  
P.O. Box 3758  
Tulsa, OK 74102-3758

Sheila McGuire  
Magellan Pipe Line Company  
P. O. Box 22186, MD 30-4  
Tulsa, OK 74102

**Association of Municipal Electric**  
11/05

Nancy Shauer, Office Mgr.  
Badger Power Mktg. Auth. of WI Inc.  
P. O. Box 157  
Shawano, WI 54166-0157

Paul Bourgeois, VP-Corporate  
WPPI System  
1425 Corporate Center Drive  
Sun Prairie, WI 53590-9109

Charles Christensen, Sec'y./Treas.  
Western WI Muni. Power Group  
P. O. Box 726  
Cumberland, WI 54829-0726

**RAILROADS**  
**11/05**

**Property Tax Dept.  
BNSF Railway  
P. O. Box 961089  
Fort Worth, TX 76161-0089**

**John Larkin  
Escanaba & Lake Superior RR  
One Larkin Plaza  
P. O. Box 217  
Wells, MI 49894-0217**

**Gary P. Brintnall, Ass't. Director  
Soo Line Railroad Company  
State & Local Taxes  
501 Marquette Avenue  
Minneapolis, MN 55402**

**Dwight Johnson, Property Tax  
WI Central Ltd.  
17641 South Ashland Ave  
Homewood, IL 60430**

**Dwight Johnson, Property Tax  
Duluth, Missabe & Iron Range RW  
17641 South Ashland Ave  
Homewood, IL 60430**

**Steve Wagner, Tax Mgr.  
Iowa, Chicago & Eastern Railroad  
140 N Phillips Ave  
PO Box 1260  
Sioux Falls, SD 57101**

**Lisa Allen  
Tomahawk Railway, L/P  
2605 Thomas Dr.  
Panama City Beach, FL 32408**

**Tim Karp, Controller  
Wisconsin & Southern Railroad  
P.O. Box 9229  
Milwaukee, WI 53209-9229**

**Dwight Johnson, Property Tax  
Duluth, Winnipeg & Pacific RW  
% Canadian National, IL Central RR  
17641 South Ashland Ave  
Homewood, IL 60430**

**Dwight Johnson, Property Tax  
Sault Ste. Marie Bridge Company  
17641 South Ashland Ave  
Homewood, IL 60430**

**Robert Morgan, Property Tax  
Union Pacific Railroad  
1400 Douglas St, MS-1640  
Omaha, NE 68179**



# Lessor Data Report as of January 1, 20 \_\_\_\_

## Mail To:

Wisconsin Department of Revenue  
Bureau of Property Tax  
Manufacturing/Utility Section  
2135 Rimrock Road, MS 6-97  
PO Box 8971  
Madison, WI 53708-8971

**ON OR BEFORE MARCH 1**

**Forms** and related **publications**  
are available on our website at  
[www.dor.state.wi.us](http://www.dor.state.wi.us)

If the amount reported corresponds with the original retail selling price for the year of manufacture or year of acquisition, check the box in front of "ORIGINAL SELLING PRICE."

If "COST OF ACQUISITION" is reported, check the appropriate box and attach a note explaining the cost. When cost of acquisition represents cost to manufacture, the Department will apply a multiplier to convert this cost to retail selling price. When cost of acquisition represents wholesale cost to purchase, the Department will apply a multiplier to convert this cost to retail selling price.

If "SELLING PRICE PER LEASE" IS REPORTED, check the appropriate box and attach a note explaining the selling price. This explanation is especially necessary regarding any lease-purchase agreements.

**NOTE:** If you check more than one box in either Column 5 or 6, please identify which box applies to which asset.

**Column 7 – Gross Rent** If your lease specifies a monthly rental rate check the appropriate box and enter the monthly gross rent figure.

If your lease specifies an annual rental rate, check the appropriate box and enter the annual gross rent figure.

**Column 8 – January 1 Declared Value** An estimate of market value must be reported.

**IMPORTANT:** To eliminate double assessments, please asterisk those leasing accounts which are being capitalized by the lessee.

## ▲ ADDRESS CORRECTION REQUESTED ▲

### SPECIFIC INSTRUCTIONS

**Column 1 – Name of Lessee and Equipment Location (Address)** Complete this column for each item of equipment you have on lease to a utility.

**Column 2 – Type of Equipment, Brand Name and Model Number of Equipment** Complete this column by indicating the general type of equipment that you are leasing to a utility. For example: typewriter, calculator, lathe, fork lift truck, etc. Enter the brand name and model number of the equipment. For example: if you are leasing a computer, HAL model 410, enter "Hal 410."

**Column 3 – Quantity** Complete this column by entering the quantity of identical equipment you are reporting. For example, if you are leasing 5 identical typewriters to the same utility, enter 5 in column 3.

**Column 4 – Inception Date and Length of Lease** Enter the month and year the lease began and give the length of time the lease is for. For example, 10/01, 5 yrs.

**Column 5 – Year** If you are manufacturer/lessor of equipment, report the year the item was manufactured and check the box in front of "YR MFG."

If you purchased the item that you are leasing to a utility, report the year the purchase took place and check the box in front of "YR ACQUIRED."

**Column 6 – Cost or Price** If the amount reported corresponds with the current retail selling price new of the item being report, check the box in front of "CURRENT SELLING PRICE NEW."

### SPECIAL INSTRUCTION

#### Alternate Method for Completing Schedule LS-001

As an alternate method of fulfilling the requirements of completing Schedule LS-001 you may elect to submit a facsimile of the schedule or a computer printout. In either case the substitute must contain all information requested on Schedule LS-001. If you choose this alternate method of reporting you must also sign the return, and file the return, along with your substitute report.

*I, the undersigned, declare under penalties of law that I have personally examined this return (including accompanying schedules, statements, and declarations) and to the best of my knowledge and belief it is true, correct and complete.*

**SIGN  
HERE** ▶

Name of Lessee (please print)	Title	Telephone Number (     )     –
Signature	Print Name	Date
Preparer (please print)	Title	Telephone Number (     )     –
Signature	Print Name	Date

**SIGN  
HERE** ▶

# Lessor Data Report (See instructions on front.)

Page \_\_\_\_ of \_\_\_\_

Lessor Name		Address					
Column 1 Name of Lessee Equipment Location (Address)	Column 2 Type of Equipment, Brand Name and Model No.	Column 3 Quantity	Column 4 Inception Date Length of Lease	Column 5 Year Mfg = Year Mfg. Acqd = Yr. Acquired	Column 6 Cost or Price (Per Unit in Col. 3) 1 = Current Selling Price New 2 = Original Selling Price 3 = Cost of Acquisition 4 = Selling Price Per Lease	Column 7 Gross Rent Mon = Monthly Annl = Annually	Column 8 January 1 Declared Value (Per Unit in Col. 3)
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**IMPORTANT:** Please indicate those accounts with an asterisk which are being capitalized by the lessee.